GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:972
ANSWERED ON:21.07.2017
Rate on Sanitary Napkins
Mishra Shri Janardan;Nagar Shri Rodmal;Yadav Shri Om Prakash

Will the Minister of FINANCE be pleased to state:

(a) the details of the rate of Goods and Services Tax (GST) determined on sanitary napkins;

(b) whether the Government proposes to remove sanitary napkins from the ambit of Goods and Services Tax (GST), if so, the details thereof; and

(c) if not, the reasons therefor?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a), (b) and (c): Sanitary napkins attracted concessional excise duty of 6% and 5% VAT in general and thus the pre-GST estimated total tax incidence on sanitary napkins was about 12%. In view of this and based on the recommendations of the GST Council, 12% GST rate has been prescribed for sanitary napkins.
Further, it is to state that there is no proposal to remove sanitary napkins from the ambit of Goods and Service Tax (GST) for the present.

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